## STATE OF NEW YORK

## **DIVISION OF TAX APPEALS**

In the Matter of the Petition

of :

**DAVID FERRIS** : ORDER

DTA NO. 816277

for Redetermination of a Deficiency or for Refund of New York State and New York City Personal Income Tax under Article 22 of the Tax Law and the Administrative Code of the City of New York for the Year 1993.

Petitioner, David Ferris, 7958 2/8 Norton Avenue, Los Angeles, California 90046, filed a petition for redetermination of a deficiency or for refund of New York State and New York City personal income tax under Article 22 of the Tax Law and the Administrative Code of the City of New York for the year 1993.

The Division of Taxation, by its representative, Barbara G. Billet, Esq. (Andrew S. Haber, Esq., of counsel), brought a motion dated July 2, 2001 seeking summary determination in the above-referenced matter pursuant to sections 3000.5 and 3000.9(b) of the Rules of Practice and Procedure of the Tax Appeals Tribunal. Petitioner did not respond to the Division of Taxation's motion. Accordingly, the 90-day period for the issuance of this order commenced on August 1, 2001, the date petitioner's time to serve a response to the Division's motion expired. Based upon the motion papers, the affidavits and documents submitted therewith, and all pleadings and documents submitted in connection with this matter, Timothy J. Alston, Administrative Law Judge, renders the following order.

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The petition filed by petitioner in this matter was in protest of a Conciliation Order

Dismissing Request dated October 10, 1997. By such order the Bureau of Conciliation and

Mediation Services ("BCMS") dismissed as untimely a request for conciliation conference filed

by petitioner in respect of notice number L012975907.

BCMS subsequently reconsidered and revoked its Conciliation Order Dismissing Request

dated October 10, 1997.

Petitioner signed a Withdrawal of Protest dated September 29, 1998 accepting a final

disposition of notice number L012975907. The consent provides, in part, that petitioner

"waive[s] any right to a . . . hearing in the Division of Tax Appeals concerning the above notice."

Since petitioner has consented to a final disposition of the notice which was the subject of

the petition in this matter and since he has waived his right to a hearing in respect of the subject

notice, the petition of David Ferris is hereby dismissed with prejudice.

DATED: Troy, New York

August 9, 2001

/s/ Timothy J. Alston

ADMINISTRATIVE LAW JUDGE